



Please Direct All Correspondence to Customer Number **20995**

AMENDMENT / RESPONSE TRANSMITTAL

Applicant : Arnold Klayman
 App. No : 10/614,623
 Filed : July 7, 2003
 For : AUDIO ENHANCEMENT SYSTEM
 Examiner : Ping Lee
 Art Unit : 2615

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

October 25, 2006

(Date)

Karen J. Lenker
 Karen J. Lenker, Reg. No. 54,618

Mail Stop Amendment

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

(X) Response in 13 pages.

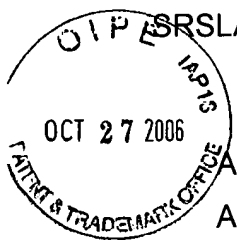
The fee has been calculated as shown below:

FEE CALCULATION				
FEE TYPE		FEE CODE	CALCULATION	TOTAL
Excess Claims	29 - 29 = 0	1202 (\$50)	0 x 50 =	\$0
Excess Independent	4 - 4 = 0	1201 (\$200)	0 x 200 =	\$0
			TOTAL FEE DUE	\$0

(X) Return prepaid postcard.

Please charge any additional fees, including any fees for additional extension of time, or credit overpayment to Deposit Account No. 11-1410.

Karen J. Lenker
 Karen J. Lenker
 Registration No. 54,618
 Agent of Record
 Customer No. 20,995
 (949) 760-0404



SRSLABS.053C3

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Arnold Klayman
Appl. No. : 10/614,623
Filed : July 7, 2003
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SYSTEM
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Group Art Unit : 2615

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10/25/06

(Date)

Karen J. Lenker

Karen J. Lenker, Reg. No. 54,618

RESPONSE TO JULY 31, 2006 OFFICE ACTION

Mail Stop Amendment

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed July 31, 2006, Applicant respectfully submits the following amendments and comments

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.